

Official Journal of the European Union

L 145



English edition

Legislation

Volume 63

7 May 2020

Contents

II *Non-legislative acts*

REGULATIONS

★ **Regulation (EU) 2020/605 of the European Central Bank of 9 April 2020 amending Regulation (EU) 2015/534 on reporting of supervisory financial information (ECB/2020/22)** 1

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

II

(Non-legislative acts)

REGULATIONS

REGULATION (EU) 2020/605 OF THE EUROPEAN CENTRAL BANK**of 9 April 2020****amending Regulation (EU) 2015/534 on reporting of supervisory financial information
(ECB/2020/22)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions⁽¹⁾, and in particular Article 4(1) and (3), Article 6(2), Article 6(5)(d) and Article 10 thereof,

Having regard to Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17)⁽²⁾, and in particular Article 21(1), Article 140 and Article 141(1) thereof,

Whereas:

- (1) Regulation (EU) 2015/534 of the European Central Bank (ECB/2015/13)⁽³⁾ lays down reporting requirements concerning the supervisory financial information to be submitted by supervised entities to national competent authorities.
- (2) Regulation (EU) 2015/534 (ECB/2015/13) requires supervised entities to report supervisory financial information based on the templates developed by the European Banking Authority and laid down by Commission Implementing Regulation (EU) No 680/2014⁽⁴⁾.
- (3) Implementing Regulation (EU) No 680/2014 has recently been amended, resulting in changes to the templates and instructions regarding the reporting of supervisory financial information.
- (4) It is necessary to align Regulation (EU) 2015/534 (ECB/2015/13) with the amending Commission Implementing Regulation (EU) 2020/429⁽⁵⁾.
- (5) Therefore, Regulation (EU) 2015/534 (ECB/2015/13) should be amended accordingly in line with the procedure of Articles 26(7) and 26(8) of Regulation (EU) No 1024/2013,

⁽¹⁾ OJ L 287, 29.10.2013, p. 63.

⁽²⁾ OJ L 141, 14.5.2014, p. 1.

⁽³⁾ Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13) (OJ L 86, 31.3.2015, p. 13).

⁽⁴⁾ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).

⁽⁵⁾ Commission Implementing Regulation (EU) 2020/429 of 14 February 2020 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 96, 30.3.2020, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments

Regulation (EU) 2015/534 (ECB/2015/13) is amended as follows:

1. Annex I entitled 'Simplified supervisory financial reporting' is amended in accordance with Annex I to this Regulation;
2. Annex II entitled 'Over-simplified supervisory financial reporting' is amended in accordance with Annex II to this Regulation;
3. Annex IV entitled "FINREP data points" under IFRS or National GAAP compatible with IFRS' is replaced by Annex III to this Regulation;
4. Annex V entitled "FINREP data points" under national accounting frameworks' is replaced by Annex IV to this Regulation.

Article 2

Final provisions

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 June 2020.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 9 April 2020.

For the Governing Council of the ECB
The President of the ECB
Christine LAGARDE

ANNEX I

Annex I to Regulation (EU) 2015/534 (ECB/2015/13) entitled 'Simplified supervisory financial reporting' is amended as follows:

Tables 1 and 2 are replaced by the following:

Table 1

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	Derivatives – Trading and economic hedges

Template number	Name of the template or of the group of template
	Hedge accounting
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
	Movements in allowances and provisions for credit losses
12.1	Movements in allowances and provisions for credit losses
	Collateral and guarantees received
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]
13.3.1	Collateral obtained by taking possession accumulated
14	Fair value hierarchy: financial instruments at fair value
	Breakdown of selected statement of profit or loss items
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
	Information on performing and non-performing exposures
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	Forborne exposures
PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]	
	Geographical breakdown
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty

Template number	Name of the template or of the group of template
	PART 4 [ANNUAL]
	Group structure
40.1	Group structure: "entity-by-entity"

Table 2

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets

Template number	Name of the template or of the group of template
5.1	Breakdown of non-trading loans and advances by product
6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	Derivatives – Trading and economic hedges
	Hedge accounting
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives – Hedge accounting under national GAAP: Breakdown by type of risk
	Movements in allowances and provisions for credit losses
12	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
	Collateral and guarantees received
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]
13.3.1	Collateral obtained by taking possession accumulated
14	Fair value hierarchy: financial instruments at fair value
	Breakdown of selected statement of profit or loss items
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
16.4	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by risk

Template number	Name of the template or of the group of template
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
	Information on performing and non-performing exposures
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	Forborne exposures
	PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]
	Geographical breakdown
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty
	PART 4 [ANNUAL]
	Group structure
40.1	Group structure: “entity-by-entity”

ANNEX II

Annex II to Regulation (EU) 2015/534 (ECB/2015/13) entitled 'Over-simplified supervisory financial reporting' is amended as follows:

Tables 3 and 4 are replaced by the following:

Table 3

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	Derivatives – Trading and economic hedges

Template number	Name of the template or of the group of template
	Hedge accounting
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
	Movements in allowances and provisions for credit losses
12.1	Movements in allowances and provisions for credit losses
14	Fair value hierarchy: financial instruments at fair value
	Information on performing and non-performing exposures
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	Forborne exposures

Table 4

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets

Template number	Name of the template or of the group of template
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets
5.1	Breakdown of non-trading loans and advances by product
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	Derivatives – Trading and economic hedges
	Hedge accounting
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives – Hedge accounting under national GAAP: Breakdown by type of risk
	Movements in allowances and provisions for credit losses
12	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
	Information on performing and non-performing exposures
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	Forborne exposures'

Annex IV to Regulation (EU) 2015/534 (ECB/2015/13) entitled “FINREP data points” under IFRS or National GAAP compatible with IFRS’ is replaced by the following:

‘ANNEX IV

FINREP templates for IFRS		
Template number	Template code	Name of the template or of the group of template
		PART 1 [QUARTERLY FREQUENCY]
		Balance Sheet Statement [Statement of Financial Position]
1.1	F 01.01	Balance Sheet Statement: assets
1.2	F 01.02	Balance Sheet Statement: liabilities
1.3	F 01.03	Balance Sheet Statement: equity
2	F 02.00	Statement of profit or loss
5.1	F 05.01	Breakdown of non-trading loans and advances by product
		Breakdown of financial liabilities
8.1	F 08.01	Breakdown of financial liabilities by product and by counterparty sector
8.2	F 08.02	Subordinated financial liabilities
10	F 10.00	Derivatives - Trading and economic hedges
		Hedge accounting
11.1	F 11.01	Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge
		Information on performing and non-performing exposures
18.0	F 18.00	Information on performing and non-performing exposures
19	F 19.00	Forborne exposures

COLOUR CODE IN TEMPLATES

 Data point to be submitted

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1		
030	Cash balances at central banks	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	5	
050	Financial assets held for trading	IFRS 9.Appendix A		
060	Derivatives	IFRS 9.Appendix A	10	
070	Equity instruments	IAS 32.11	4	
080	Debt securities	Annex V.Part 1.31	4	
090	Loans and advances	Annex V.Part 1.32	4	
096	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.8(a)(ii); IFRS 9.4.1.4	4	
097	Equity instruments	IAS 32.11	4	
098	Debt securities	Annex V.Part 1.31	4	
099	Loans and advances	Annex V.Part 1.32	4	
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5	4	
120	Debt securities	Annex V.Part 1.31	4	
130	Loans and advances	Annex V.Part 1.32	4	
141	Financial assets at fair value through other comprehensive income	IFRS 7.8(h); IFRS 9.4.1.2A	4	
142	Equity instruments	IAS 32.11	4	
143	Debt securities	Annex V.Part 1.31	4	
144	Loans and advances	Annex V.Part 1.32	4	
181	Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2	4	
182	Debt securities	Annex V.Part 1.31	4	
183	Loans and advances	Annex V.Part 1.32	4	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
240	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	Tangible assets			
280	Property, Plant and Equipment	IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property	IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	
300	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	IAS 38.8,118; IFRS 16.47 (a)	21, 42	
330	Tax assets	IAS 1.54(n-o)		
340	Current tax assets	IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
380	TOTAL ASSETS	IAS 1.9(a), IG 6		

1.2 Liabilities

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IFRS 9.BA.6	8	
020	Derivatives	IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)	10	
030	Short positions	IFRS 9.BA.7(b)	8	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
050	Debt securities issued	Annex V.Part 1.37	8	
060	Other financial liabilities	Annex V.Part 1.38-41	8	
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IFRS 9.4.2.2	8	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
090	Debt securities issued	Annex V.Part 1.37	8	
100	Other financial liabilities	Annex V.Part 1.38-41	8	
110	Financial liabilities measured at amortised cost	IFRS 7.8(g); IFRS 9.4.2.1	8	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
130	Debt securities issued	Annex V.Part 1.37	8	
140	Other financial liabilities	Annex V.Part 1.38-41	8	
150	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	IAS 37.10; IAS 1.54(l)	43	
180	Pensions and other post employment defined benefit obligations	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
190	Other long term employee benefits	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10	43	
200	Restructuring	IAS 37.71, 84(a)	43	
210	Pending legal issues and tax litigation	IAS 37.Appendix C. Examples 6 and 10	43	
220	Commitments and guarantees given	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11	9 12 43	
230	Other provisions	IAS 37.14	43	
240	Tax liabilities	IAS 1.54(n-o)		
250	Current tax liabilities	IAS 1.54(n); IAS 12.5		
260	Deferred tax liabilities	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)		
270	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	Other liabilities	Annex V.Part 2.13		
290	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
300	TOTAL LIABILITIES	IAS 1.9(b);IG 6		

1.3 Equity

		References	Breakdown in table	Carrying amount
				010
010	Capital	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	IAS 1.78(e)		
030	Unpaid capital which has been called up			

		References	Breakdown in table	Carrying amount
				010
040	Share premium	IAS 1.78(e); CRR art 4(1)(124)	46	
050	Equity instruments issued other than capital	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19		
080	Other equity	IFRS 2.10; Annex V.Part 2.20		
090	Accumulated other comprehensive income	CRR art 4(1)(100)	46	
095	Items that will not be reclassified to profit or loss	IAS 1.82A(a)		
100	Tangible assets	IAS 16.39-41		
110	Intangible assets	IAS 38.85-87		
120	Actuarial gains or (-) losses on defined benefit pension plans	IAS 1.7, IG6; IAS 19.120(c)		
122	Non-current assets and disposal groups classified as held for sale	IFRS 5.38, IG Example 12		
124	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10		
320	Fair value changes of equity instruments measured at fair value through other comprehensive income	IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21		
330	Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income	IAS 1.7(e);IFRS 9.5.7.5;6.5.3; IFRS 7.24C; Annex V.Part 2.22		
340	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]	IFRS 9.5.7.5;6.5.8(b); Annex V.Part 2.22		
350	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]	IAS 1.7(e);IFRS 9.5.7.5;6.5.8(a);Annex V.Part 2.57		
360	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk	IAS 1.7(f); IFRS 9 5.7.7;Annex V.Part 2.23		
128	Items that may be reclassified to profit or loss	IAS 1.82A(a) (ii)		

		References	Breakdown in table	Carrying amount
				010
130	Hedge of net investments in foreign operations [effective portion]	IFRS9.6.5.13(a); IFRS7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv),.24E(a); Annex V.Part 2.24		
140	Foreign currency translation	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i);.24E; IFRS 9.6.5.11(b); Annex V.Part 2.25		
155	Fair value changes of debt instruments measured at fair value through other comprehensive income	IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26		
165	Hedging instruments [not designated elements]	IAS 1.7(g)(h);IFRS 9.6.5.15,.6.5.16;IFRS 7.24 E (b)(c); Annex V.Part 2.60		
170	Non-current assets and disposal groups classified as held for sale	IFRS 5.38, IG Example 12		
180	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10		
190	Retained earnings	CRR art 4(1)(123)		
200	Revaluation reserves	IFRS 1.30, D5-D8; Annex V.Part 2.28		
210	Other reserves	IAS 1.54; IAS 1.78(e)		
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	IAS 28.11; Annex V.Part 2.29		
230	Other	Annex V.Part 2.29		
240	(-) Treasury shares	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30	46	
250	Profit or loss attributable to owners of the parent	IAS 1.81B (b)(ii)	2	

		References	Breakdown in table	Carrying amount
				010
260	(-) Interim dividends	IAS 32.35		
270	Minority interests [Non-controlling interests]	IAS 1.54(q)		
280	Accumulated Other Comprehensive Income	CRR art 4(1)(100)	46	
290	Other items		46	
300	TOTAL EQUITY	IAS 1.9(c), IG 6	46	
310	TOTAL EQUITY AND TOTAL LIABILITIES	IAS 1.IG6		

2. Statement of profit or loss

		References	Breakdown in table	Current period
				010
010	Interest income	IAS 1.97; Annex V.Part 2.31	16	
020	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34		
025	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1		
030	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i), B5(e)		
041	Financial assets at fair value through other comprehensive income	IFRS 7.20(b); IFRS 9.5.7.10-11; IFRS 9.4.1.2A		
051	Financial assets at amortised cost	IFRS 7.20(b);IFRS 9.4.1.2; IFRS 9.5.7.2		
070	Derivatives - Hedge accounting, interest rate risk	IFRS 9.Appendix A; .B6.6.16; Annex V.Part 2.35		
080	Other assets	Annex V.Part 2.36		
085	Interest income on liabilities	IFRS 9.5.7.1, Annex V.Part 2.37		

		References	Breakdown in table	Current period
				010
090	(Interest expenses)	IAS 1.97; Annex V.Part 2.31	16	
100	(Financial liabilities held for trading)	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34		
110	(Financial liabilities designated at fair value through profit or loss)	IFRS 7.20(a)(i), B5(e)		
120	(Financial liabilities measured at amortised cost)	IFRS 7.20(b); IFRS 9.5.7.2		
130	(Derivatives - Hedge accounting, interest rate risk)	IAS 39.9; Annex V.Part 2.35		
140	(Other liabilities)	Annex V.Part 2.38		
145	(Interest expense on assets)	IFRS 9.5.7.1, Annex V.Part 2.39		
150	(Expenses on share capital repayable on demand)	IFRIC 2.11		
160	Dividend income	Annex V.Part 2.40	31	
170	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.40		
175	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.20(a)(i), B5(e),IFRS 9.5.7.1A; Annex V.Part 2.40		
191	Financial assets at fair value through other comprehensive income	IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V.Part 2.41		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	Annex V Part 2 .42		
200	Fee and commission income	IFRS 7.20(c)	22	
210	(Fee and commission expenses)	IFRS 7.20(c)	22	

		References	Breakdown in table	Current period
				010
220	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	Annex V.Part 2.45	16	
231	Financial assets at fair value through other comprehensive income	IFRS 9.4.12A; IFRS 9.5.7.10-11		
241	Financial assets at amortised cost	IFRS 7.20(a)(v);IFRS 9.4.1.2; IFRS 9.5.7.2		
260	Financial liabilities measured at amortised cost	IFRS 7.20(a)(v); IFRS 9.5.7.2		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46	16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44	16, 45	
300	Gains or (-) losses from hedge accounting, net	Annex V.Part 2.47	16	
310	Exchange differences [gain or (-) loss], net	IAS 21.28, 52 (a)		
330	Gains or (-) losses on derecognition of non-financial assets, net	IAS 1.34; Annex V. Part 2.48	45	
340	Other operating income	Annex V.Part 2.314-316	45	
350	(Other operating expenses)	Annex V.Part 2.314-316	45	
355	TOTAL OPERATING INCOME, NET			
360	(Administrative expenses)			
370	(Staff expenses)	IAS 19.7; IAS 1.102, IG 6	44	

		References	Breakdown in table	Current period
				010
380	(Other administrative expenses)		16	
385	(Cash contributions to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i		
390	(Depreciation)	IAS 1.102, 104		
400	(Property, Plant and Equipment)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	IAS 1.104; IAS 40.79(d)(iv)		
420	(Other intangible assets)	IAS 1.104; IAS 38.118(e)(vi)		
425	Modification gains or (-) losses, net	IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49		
426	Financial assets at fair value through other comprehensive income	IFRS 7.35J		
427	Financial assets at amortised cost	IFRS 7.35J		
430	(Provisions or (-) reversal of provisions)	IAS 37.59, 84; IAS 1.98(b)(f)(g)	9 12 43	
435	(payment commitments to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i		
440	(Commitments and guarantees given)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)			
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53	12	
481	(Financial assets at fair value through other comprehensive income)	IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8	12	
491	(Financial assets at amortised cost)	IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8	12	

		References	Breakdown in table	Current period
				010
510	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)	IAS 28.40-43	16	
520	(Impairment or (-) reversal of impairment on non-financial assets)	IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	IAS 40.79(d)(v)		
550	(Goodwill)	IFRS 3.Appendix B67(d)(v); IAS 36.124		
560	(Other intangible assets)	IAS 38.118 (e)(iv)(v)		
570	(Other)	IAS 36.126 (a)(b)		
580	Negative goodwill recognised in profit or loss	IFRS 3.Appendix B64(n)(i)		
590	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method	Annex V.Part 2.54		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations	IFRS 5.37; Annex V.Part 2.55		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS	IAS 1.102, IG 6; IFRS 5.33 A		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	IAS 1.82(d); IAS 12.77		
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	IAS 1, IG 6		
640	Profit or (-) loss after tax from discontinued operations	IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
650	Profit or (-) loss before tax from discontinued operations	IFRS 5.33(b)(i)		

		References	Breakdown in table	Current period
				010
660	(Tax expense or (-) income related to discontinued operations)	IFRS 5.33 (b)(ii),(iv)		
670	PROFIT OR (-) LOSS FOR THE YEAR	IAS 1.81A(a)		
680	Attributable to minority interest [non-controlling interests]	IAS 1.81B (b)(i)		
690	Attributable to owners of the parent	IAS 1.81B (b)(ii)		

5. Breakdown of non-trading loans and advances by product

5.1 Loans and advances other than held for trading and trading assets by product

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27					
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
				Annex V.Part 1.34	Annex V.Part 1.42(a)	Annex V.Part 1.42(b)	Annex V.Part 1.42(c)	Annex V.Part 1.42(d)	Annex V.Part 1.42(e)	Annex V.Part 1.42(f)
				005	010	020	030	040	050	060
By product	010	On demand [call] and short notice [current account]	Annex V.Part 2.85(a)							
	020	Credit card debt	Annex V.Part 2.85(b)							
	030	Trade receivables	Annex V.Part 2.85(c)							
	040	Finance leases	Annex V.Part 2.85(d)							
	050	Reverse repurchase loans	Annex V.Part 2.85(e)							
	060	Other term loans	Annex V.Part 2.85(f)							
	070	Advances that are not loans	Annex V.Part 2.85(g)							
	080	LOANS AND ADVANCES	Annex V.Part 1.32, 44(a)							

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					Annex V.Part 1.34	Annex V.Part 1.42(a)	Annex V.Part 1.42(b)	Annex V.Part 1.42(c)	Annex V.Part 1.42(d)	Annex V.Part 1.42(e)	Annex V.Part 1.42(f)
					005	010	020	030	040	050	060
By collateral	090	of which: Loans collateralized by immovable property	Annex V.Part 2.86(a), 87								
	100	of which: other collateralized loans	Annex V.Part 2.86(b), 87								
By purpose	110	of which: credit for consumption	Annex V.Part 2.88(a)								
	120	of which: lending for house purchase	Annex V.Part 2.88(b)								
By subordination	130	of which: project finance loans	Annex V.Part 2.89; CRR Art 147(8)								

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
010	Derivatives	IFRS 9.BA.7(a)					
020	Short positions	FRS 9.BA.7(b)					
030	Equity instruments	IAS 32.11					
040	Debt securities	Annex V.Part 1.31					
050	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36					
060	Central banks	Annex V.Part 1.42(a), 44(c)					
070	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
080	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
090	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
100	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
110	General governments	Annex V.Part 1.42(b), 44(c)					
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
140	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
150	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
160	Credit institutions	Annex V.Part 1.42(c),44(c)					
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
190	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
200	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
210	Other financial corporations	Annex V.Part 1.42(d),44(c)					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
240	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
250	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)					
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
290	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
300	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
310	Households	Annex V.Part 1.42(f), 44(c)					
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	
350	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
360	Debt securities issued	Annex V.Part 1.37, Part 2.98					
370	Certificates of deposits	Annex V.Part 2.98(a)					
380	Asset-backed securities	CRR art 4(1)(61)					
390	Covered bonds	CRR art 129					
400	Hybrid contracts	Annex V.Part 2.98(d)					
410	Other debt securities issued	Annex V.Part 2.98(e)					
420	Convertible compound financial instruments	IAS 32.AG 31					

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	040
430	Non-convertible						
440	Other financial liabilities	Annex V.Part 1.38-41					
445	of which: lease liabilities	IFRS 16.22, 26-28, 47(b)					
450	FINANCIAL LIABILITIES						

8.2 Subordinated financial liabilities

		References	Carrying amount	
			Designated at fair value through profit or loss	At amortized cost
			IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1
			010	020
010	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
020	Debt securities issued	Annex V.Part 1.37		
030	SUBORDINATED FINANCIAL LIABILITIES	Annex V.Part 2.99-100		

10. Derivatives - Trading and economic hedges

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			Annex V.Part 2.120, 131	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
010	Interest rate	Annex V.Part 2.129(a)				
020	of which: economic hedges	Annex V.Part 2.137-139				

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			Annex V.Part 2.120, 131	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
030	OTC options	Annex V.Part 2.136				
040	OTC other	Annex V.Part 2.136				
050	Organized market options	Annex V.Part 2.136				
060	Organized market other	Annex V.Part 2.136				
070	Equity	Annex V.Part 2.129(b)				
080	of which: economic hedges	Annex V.Part 2.137-139				
090	OTC options	Annex V.Part 2.136				
100	OTC other	Annex V.Part 2.136				
110	Organized market options	Annex V.Part 2.136				
120	Organized market other	Annex V.Part 2.136				

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			Annex V.Part 2.120, 131	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
130	Foreign exchange and gold	Annex V.Part 2.129(c)				
140	of which: economic hedges	Annex V.Part 2.137-139				
150	OTC options	Annex V.Part 2.136				
160	OTC other	Annex V.Part 2.136				
170	Organized market options	Annex V.Part 2.136				
180	Organized market other	Annex V.Part 2.136				
190	Credit	Annex V.Part 2.129(d)				
195	of which: economic hedges with use of the fair value option	IFRS 9.6.7.1; Annex V.Part 2.140				
201	of which: other economic hedges	Annex V.Part 2.137-140				
210	Credit default swap					
220	Credit spread option					

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			Annex V.Part 2.120, 131	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
230	Total return swap					
240	Other					
250	Commodity	Annex V.Part 2.129(e)				
260	of which: economic hedges	Annex V.Part 2.137-139				
270	Other	Annex V.Part 2.129(f)				
280	of which: economic hedges	Annex V.Part 2.137-139				
290	DERIVATIVES	IFRS 9.Appendix A				
300	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142				
310	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)				
320	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)				

11. Hedge accounting

11.1 Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
010	Interest rate	Annex V.Part 2.129(a)				
020	OTC options	Annex V.Part 2.136				
030	OTC other	Annex V.Part 2.136				
040	Organized market options	Annex V.Part 2.136				
050	Organized market other	Annex V.Part 2.136				
060	Equity	Annex V.Part 2.129(b)				
070	OTC options	Annex V.Part 2.136				
080	OTC other	Annex V.Part 2.136				
090	Organized market options	Annex V.Part 2.136				
100	Organized market other	Annex V.Part 2.136				
110	Foreign exchange and gold	Annex V.Part 2.129(c)				
120	OTC options	Annex V.Part 2.136				

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
130	OTC other	Annex V.Part 2.136				
140	Organized market options	Annex V.Part 2.136				
150	Organized market other	Annex V.Part 2.136				
160	Credit	Annex V.Part 2.129(d)				
170	Credit default swap	Annex V.Part 2.136				
180	Credit spread option	Annex V.Part 2.136				
190	Total return swap	Annex V.Part 2.136				
200	Other	Annex V.Part 2.136				
210	Commodity	Annex V.Part 2.129(e)				
220	Other	Annex V.Part 2.129(f)				
230	FAIR VALUE HEDGES	IFRS 7.24A; IAS 39.86(a); IFRS 9.6.5.2(a)				
240	Interest rate	Annex V.Part 2.129(a)				

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
250	OTC options	Annex V.Part 2.136				
260	OTC other	Annex V.Part 2.136				
270	Organized market options	Annex V.Part 2.136				
280	Organized market other	Annex V.Part 2.136				
290	Equity	Annex V.Part 2.129(b)				
300	OTC options	Annex V.Part 2.136				
310	OTC other	Annex V.Part 2.136				
320	Organized market options	Annex V.Part 2.136				
330	Organized market other	Annex V.Part 2.136				
340	Foreign exchange and gold	Annex V.Part 2.129(c)				
350	OTC options	Annex V.Part 2.136				
360	OTC other	Annex V.Part 2.136				

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
370	Organized market options	Annex V.Part 2.136				
380	Organized market other	Annex V.Part 2.136				
390	Credit	Annex V.Part 2.129(d)				
400	Credit default swap	Annex V.Part 2.136				
410	Credit spread option	Annex V.Part 2.136				
420	Total return swap	Annex V.Part 2.136				
430	Other	Annex V.Part 2.136				
440	Commodity	Annex V.Part 2.129(e)				
450	Other	Annex V.Part 2.129(f)				
460	CASH FLOW HEDGES	IFRS 7.24A; IAS 39.86(b); IFRS 9.6.5.2(b)				
470	HEDGE OF NET INVESTMENTS IN A FOREIGN OPERATION	IFRS 7.24A; IAS 39.86(c); IFRS 9.6.5.2(c)				

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
480	PORTFOLIO FAIR VALUE HEDGES OF INTEREST RATE RISK	IAS 39.71, 81A, 89A, AG 114-132				
490	PORTFOLIO CASH FLOW HEDGES OF INTEREST RATE RISK	IAS 39.71				
500	DERIVATIVES-HEDGE ACCOUNTING	IFRS 7.24A; IAS 39.9; IFRS 9.6.1				
510	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142				
520	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)				
530	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)				

18 Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

		References	Gross carrying amount / Nominal amount			
			010	Performing	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)				
070	Loans and advances	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)				

		References	Gross carrying amount / Nominal amount			
			010	Performing 020	Not past due or Past due <= 30 days 030	Past due > 30 days <= 90 days 055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
100	Credit institutions	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)				
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)				

		References	Gross carrying amount / Nominal amount			
			010	Performing 020	Not past due or Past due <= 30 days	
					Past due > 30 days <= 90 days	
					030	055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
181	Debt securities	Annex V.Part 1.31, 44(b)				
182	Central banks	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)				
191	Loans and advances	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)				
193	General governments	Annex V.Part 1.42(b)				
194	Credit institutions	Annex V.Part 1.42(c)				

		References	Gross carrying amount / Nominal amount			
			Performing			
			010	020	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
					030	055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
195	Other financial corporations	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)				

		References	Gross carrying amount / Nominal amount			
			010	Performing 020		
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
					030	055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
211	Debt securities	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)				
213	General governments	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)				
221	Loans and advances	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)				

		References	Gross carrying amount / Nominal amount			
			010	Performing	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
225	Other financial corporations	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234				

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220				
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				
350	Central banks	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)				

		References	Gross carrying amount / Nominal amount			
			010	Performing 020	Not past due or Past due <= 30 days 030	Past due > 30 days <= 90 days 055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V.Part 1.42(a)				
430	General governments	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)				
450	Other financial corporations	Annex V.Part 1.42(d)				
460	Non-financial corporations	Annex V.Part 1.42(e)				
470	Households	Annex V.Part 1.42(f)				
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				

		References	Gross carrying amount / Nominal amount			
			010	Performing 020	Not past due or Past due <= 30 days 030	Past due > 30 days <= 90 days 055
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
490	Central banks	Annex V.Part 1.42(a)				
500	General governments	Annex V.Part 1.42(b)				
510	Credit institutions	Annex V.Part 1.42(c)				
520	Other financial corporations	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)				
540	Households	Annex V.Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217				

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)						
070	Loans and advances	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
100	Credit institutions	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
181	Debt securities	Annex V.Part 1.31, 44(b)						
182	Central banks	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)						
191	Loans and advances	Annex V.Part 1.32, 44(a)						
192	Central banks	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)						
194	Credit institutions	Annex V.Part 1.42(c)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
211	Debt securities	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)						
213	General governments	Annex V.Part 1.42(b)						
214	Credit institutions	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)						
221	Loans and advances	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)						
223	General governments	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>						
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>						
350	Central banks	<i>Annex V.Part 1.42(a)</i>						
360	General governments	<i>Annex V.Part 1.42(b)</i>						
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
400	Households	<i>Annex V.Part 1.42(f)</i>						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225						
420	Central banks	Annex V.Part 1.42(a)						
430	General governments	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)						
460	Non-financial corporations	Annex V.Part 1.42(e)						
470	Households	Annex V.Part 1.42(f)						
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
490	Central banks	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)						
510	Credit institutions	Annex V.Part 1.42(c)						
520	Other financial corporations	Annex V.Part 1.42(d)						
530	Non-financial corporations	Annex V.Part 1.42(e)						
540	Households	Annex V.Part 1.42(f)						
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)						
070	Loans and advances	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
100	Credit institutions	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
140	Of which: Loans collat- eralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
181	Debt securities	Annex V.Part 1.31, 44(b)						
182	Central banks	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)						
191	Loans and advances	Annex V.Part 1.32, 44(a)						
192	Central banks	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)						
194	Credit institutions	Annex V.Part 1.42(c)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
903	Of which: Loans collat- eralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
211	Debt securities	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)						
213	General governments	Annex V.Part 1.42(b)						
214	Credit institutions	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)						
221	Loans and advances	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)						
223	General governments	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collat- eralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234						

		References	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217						
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220						
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224						
350	Central banks	Annex V.Part 1.42(a)						
360	General governments	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)						
380	Other financial corporations	Annex V.Part 1.42(d)						
390	Non-financial corporations	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225						
420	Central banks	Annex V.Part 1.42(a)						
430	General governments	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)						
460	Non-financial corporations	Annex V.Part 1.42(e)						
470	Households	Annex V.Part 1.42(f)						
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
490	Central banks	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)						
510	Credit institutions	Annex V.Part 1.42(c)						
520	Other financial corporations	Annex V.Part 1.42(d)						
530	Non-financial corporations	Annex V.Part 1.42(e)						
540	Households	Annex V.Part 1.42(f)						
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217						

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
100	Credit institutions	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					

		<i>References</i>	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
181	Debt securities	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)					

		<i>References</i>	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)					
450	Other financial corporations	Annex V.Part 1.42(d)					
460	Non-financial corporations	Annex V.Part 1.42(e)					
470	Households	Annex V.Part 1.42(f)					
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					

		<i>References</i>	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121			141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
490	Central banks	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)					
540	Households	Annex V.Part 1.42(f)					
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
100	Credit institutions	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
181	Debt securities	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>					
420	Central banks	<i>Annex V.Part 1.42(a)</i>					
430	General governments	<i>Annex V.Part 1.42(b)</i>					
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>					
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
470	Households	<i>Annex V.Part 1.42(f)</i>					
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
490	Central banks	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)					
540	Households	Annex V.Part 1.42(f)					
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
100	Credit institutions	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
181	Debt securities	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)					
450	Other financial corporations	Annex V.Part 1.42(d)					
460	Non-financial corporations	Annex V.Part 1.42(e)					
470	Households	Annex V.Part 1.42(f)					
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
490	Central banks	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)					
540	Households	Annex V.Part 1.42(f)					
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
005	Cash balances at central banks and other demand deposits	<i>Annex V.Part 2.2, 3</i>				
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V.Part 1.42(a)</i>				
030	General governments	<i>Annex V.Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
150	Households	<i>Annex V.Part 1.42(f)</i>				
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>				
182	Central banks	<i>Annex V.Part 1.42(a)</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V.Part 1.42(f)</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(b)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>				
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>				
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>				
350	Central banks	<i>Annex V.Part 1.42(a)</i>				
360	General governments	<i>Annex V.Part 1.42(b)</i>				
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
400	Households	<i>Annex V.Part 1.42(f)</i>				

		References	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>				
420	Central banks	<i>Annex V.Part 1.42(a)</i>				
430	General governments	<i>Annex V.Part 1.42(b)</i>				
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
470	Households	<i>Annex V.Part 1.42(f)</i>				
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
490	Central banks	<i>Annex V.Part 1.42(a)</i>				
500	General governments	<i>Annex V.Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
540	Households	<i>Annex V.Part 1.42(f)</i>				
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>				

19. Information forborne exposures

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	Performing exposures with forbearance measures			
				020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
				Performing exposures with forbearance measures			
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
					Instruments with modifications in their terms and conditions	Refinancing	
			010	020	030	040	
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
				Performing exposures with forbearance measures			
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
				Performing exposures with forbearance measures			
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
			010	020	030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246					

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
					030	040	050
			Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'					

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
005	Cash balances at central banks and other demand deposits	<i>Annex V.Part 2.2, 3</i>						
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
060	Non-financial corporations	Annex V.Part 1.42(e)						
070	Loans and advances	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)						
100	Credit institutions	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>						
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>						
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
182	Central banks	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)						
191	Loans and advances	Annex V.Part 1.32, 44(a)						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
192	Central banks	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)						
194	Credit institutions	Annex V.Part 1.42(c)						
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					of which: Forbearance of exposures non-performing prior to forbearance
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	
			060	070	080	090	100	
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						
212	Central banks	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
221	Loans and advances	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)						
223	General governments	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)						
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249						
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						Instruments with modifications in their terms and conditions	Refinancing
						150	160
			120	130	140	150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						Instruments with modifications in their terms and conditions	Refinancing
			120	130	140	150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						Instruments with modifications in their terms and conditions	Refinancing
			120	130	140	150	160
			Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'					

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
005	Cash balances at central banks and other demand deposits	<i>Annex V. Part 2.2, 3</i>				
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V. Part 1.42(a)</i>				
030	General governments	<i>Annex V. Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
150	Households	<i>Annex V. Part 1.42(f)</i>				
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.249(a)</i>				
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
192	Central banks	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V. Part 1.42(f)</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.249(b)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249</i>				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>				

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Collateral received and financial guarantees received			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>				
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>				

Annex V to Regulation (EU) 2015/534 (ECB/2015/13) entitled ‘“FINREP data points” under national accounting frameworks’ is replaced by the following:

‘ANNEX V

FINREP Templates for GAAP		
Template number	Template code	Name of the template or of the group of template
		PART 1 [QUARTERLY FREQUENCY]
		Balance Sheet Statement [Statement of Financial Position]
1.1	F 01.01	Balance Sheet Statement: assets
1.2	F 01.02	Balance Sheet Statement: liabilities
1.3	F 01.03	Balance Sheet Statement: equity
2	F 02.00	Statement of profit or loss
5.1	F 05.01	Breakdown of non-trading loans and advances by product
		Breakdown of financial liabilities
8.1	F 08.01	Breakdown of financial liabilities by product and by counterparty sector
8.2	F 08.02	Subordinated financial liabilities
10	F 10.00	Derivatives - Trading and economic hedges
		Hedge accounting
11.2	F 11.02	Derivatives - Hedge accounting under national GAAP: Breakdown by type of risk
		Information on performing and non-performing exposures
18.0	F 18.00	Information on performing and non-performing exposures
19	F 19.00	Forborne exposures

COLOUR CODE IN TEMPLATES:

	Parts for national GAAP reporters
	Cell not to be submitted for reporting institutions subject to the relevant accounting framework
	Data point to be submitted

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27- 28
					010
010	Cash, cash balances at central banks and other demand deposits	BAD art 4.Assets(1)	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1	Annex V.Part 2.1		
030	Cash balances at central banks	BAD art 13(2); Annex V.Part 2.2	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	Annex V.Part 2.3	5	
050	Financial assets held for trading		IFRS 9.Appendix A		
060	Derivatives		IFRS 9.Appendix A	10	
070	Equity instruments		IAS 32.11	4	
080	Debt securities		Annex V.Part 1.31	4	
090	Loans and advances		Annex V.Part 1.32	4	
091	Trading financial assets	BAD Article 32-33; Annex V.Part 1.17			
092	Derivatives	CRR Annex II; Annex V.Part 1.17, 27		10	
093	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
094	Debt securities	Annex V.Part 1.31		4	
095	Loans and advances	Annex V.Part 1.32		4	
096	Non-trading financial assets mandatorily at fair value through profit or loss		IFRS 7.8(a)(ii); IFRS 9.4.1.4	4	
097	Equity instruments		IAS 32.11	4	
098	Debt securities		Annex V.Part 1.31	4	
099	Loans and advances		Annex V.Part 1.32	4	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
100	Financial assets designated at fair value through profit or loss	Accounting Directive art 8(1)(a), (6)	IFRS 7.8(a)(i); IFRS 9.4.1.5	4	
110	Equity instruments			4	
120	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31	4	
130	Loans and advances	Annex V.Part 1.32	Annex V.Part 1.32	4	
141	Financial assets at fair value through other comprehensive income		IFRS 7.8(h); IFRS 9.4.1.2A	4	
142	Equity instruments		IAS 32.11	4	
143	Debt securities		Annex V.Part 1.31	4	
144	Loans and advances		Annex V.Part 1.32	4	
171	Non-trading non-derivative financial assets measured at fair value through profit or loss	BAD art 36(2)		4	
172	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
173	Debt securities	Annex V.Part 1.31		4	
174	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
175	Non-trading non-derivative financial assets measured at fair value to equity	Accounting Directive art 8(1)(a), (8)		4	
176	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
177	Debt securities	Annex V.Part 1.31		4	
178	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
181	Financial assets at amortised cost		IFRS 7.8(f); IFRS 9.4.1.2	4	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
182	Debt securities		Annex V.Part 1.31	4	
183	Loans and advances		Annex V.Part 1.32	4	
231	Non-trading non-derivative financial assets measured at a cost-based method	BAD art 35;Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part1.18, 19		4	
390	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
232	Debt securities	Annex V.Part 1.31		4	
233	Loans and advances	Annex V.Part 1.32		4	
234	Other non-trading non-derivative financial assets	BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20		4	
235	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
236	Debt securities	Annex V.Part 1.31		4	
237	Loans and advances	Annex V.Part 1.32		4	
240	Derivatives – Hedge accounting	Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	Accounting Directive art 8(5), (6); IAS 39.89A (a)	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	BAD art 4.Assets(7)-(8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	Tangible assets	BAD art 4.Assets(10)			
280	Property, Plant and Equipment		IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property		IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27- 28
					010
300	Intangible assets	BAD art 4.Assets(9); CRR art 4(1)(115)	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	BAD art 4.Assets(9); CRR art 4(1)(113)	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	BAD art 4.Assets(9)	IAS 38.8,118; IFRS 16.47 (a)	21, 42	
330	Tax assets		IAS 1.54(n-o)		
340	Current tax assets		IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	Accounting Directive art 17(1)(f); CRR art 4(1)(106)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5, 6	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale		IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
375	(-) Haircuts for trading assets at fair value	Annex V Part 1.29			
380	TOTAL ASSETS	BAD art 4 Assets	IAS 1.9(a), IG 6		

1.2 Liabilities

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
010	Financial liabilities held for trading		IFRS 7.8 (e) (ii); IFRS 9.BA.6	8	
020	Derivatives		IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)	10	
030	Short positions		IFRS 9.BA7(b)	8	
040	Deposits		ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27- 28
					010
050	Debt securities issued		Annex V.Part 1.37	8	
060	Other financial liabilities		Annex V.Part 1.38-41	8	
061	Trading financial liabilities	Accounting Directive art 8(1)(a),(3),(6)		8	
062	Derivatives	CRR Annex II; Annex V.Part 1.25		10	
063	Short positions			8	
064	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		8	
065	Debt securities issued	Annex V.Part 1.37		8	
066	Other financial liabilities	Annex V.Part 1.38-41		8	
070	Financial liabilities designated at fair value through profit or loss	Accounting Directive art 8(1)(a), (6); IAS 39.9	IFRS 7.8 (e)(i); IFRS 9.4.2.2	8	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
090	Debt securities issued	Annex V.Part 1.37	Annex V.Part 1.37	8	
100	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38-41	8	
110	Financial liabilities measured at amortised cost		IFRS 7.8(g); IFRS 9.4.2.1	8	
120	Deposits		ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
130	Debt securities issued		Annex V.Part 1.37	8	
140	Other financial liabilities		Annex V.Part 1.38-41	8	
141	Non-trading non-derivative financial liabilities measured at a cost-based method	Accounting Directive art 8(3)		8	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
142	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		8	
143	Debt securities issued	Annex V.Part 1.37		8	
144	Other financial liabilities	Annex V.Part 1.38-41		8	
150	Derivatives – Hedge accounting	Accounting Directive art 8(1)(a), (6), (8)(a); Annex V.Part 1.26	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	Accounting Directive art 8(5), (6); Annex V.Part 2.8; IAS 39.89A(b)	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	BAD art 4.Liabilities(6)	IAS 37.10; IAS 1.54(l)	43	
175	Funds for general banking risks [if presented within liabilities]	BAD art 38.1; CRR art 4(112); Annex V.Part 2.15			
180	Pensions and other post employment defined benefit obligations	Annex V.Part 2.9	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	
190	Other long term employee benefits	Annex V.Part 2.10	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10	43	
200	Restructuring		IAS 37.71, 84(a)	43	
210	Pending legal issues and tax litigation		IAS 37.Appendix C. Examples 6 and 10	43	
220	Commitments and guarantees given	BAD Article 4 Liabilities (6)(c), Off balance sheet items, Article 27(11), Article 28(8), Article 33	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11	9 12 43	
230	Other provisions	BAD Article 4 Liabilities (6)(c), Off balance sheet items	IAS 37.14	43	
240	Tax liabilities		IAS 1.54(n-o)		
250	Current tax liabilities		IAS 1.54(n); IAS 12.5		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
260	Deferred tax liabilities	Accounting Directive art 17(1)(f); CRR art 4(1)(108)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)		
270	Share capital repayable on demand		IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	Other liabilities	Annex V.Part 2.13	Annex V.Part 2.13		
290	Liabilities included in disposal groups classified as held for sale		IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
295	Haircuts for trading liabilities at fair value	Annex V Part 1.29			
300	TOTAL LIABILITIES		IAS 1.9(b);IG 6		

1.3 Equity

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
010	Capital	BAD art 4.Liabilities(9), BAD art 22	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	BAD art 4.Liabilities(9)	IAS 1.78(e)		
030	Unpaid capital which has been called up	BAD art 4.Liabilities(9); Annex V.Part 2.17			
040	Share premium	BAD art 4.Liabilities(10); CRR art 4(1)(124)	IAS 1.78(e); CRR art 4(1)(124)	46	
050	Equity instruments issued other than capital	Annex V.Part 2.18-19	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	Accounting Directive art 8(6); Annex V.Part 2.18	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19	Annex V.Part 2.19		
080	Other equity	Annex V.Part 2.20	IFRS 2.10; Annex V.Part 2.20		
090	Accumulated other comprehensive income	CRR art 4(1)(100)	CRR art 4(1)(100)	46	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount 010
095	Items that will not be reclassified to profit or loss		IAS 1.82A(a)		
100	Tangible assets		IAS 16.39-41		
110	Intangible assets		IAS 38.85-87		
120	Actuarial gains or (-) losses on defined benefit pension plans		IAS 1.7, IG6; IAS 19.120(c)		
122	Non-current assets and disposal groups classified as held for sale		IFRS 5.38, IG Example 12		
124	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates		IAS 1.IG6; IAS 28.10		
320	Fair value changes of equity instruments measured at fair value through other comprehensive income		IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21		
330	Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income		IAS 1.7(e);IFRS 9.5.7.5;.6.5.3; IFRS 7.24C; Annex V.Part 2.22		
340	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]		IFRS 9.5.7.5;.6.5.8(b); Annex V.Part 2.22		
350	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]		IAS 1.7(e);IFRS 9.5.7.5;.6.5.8(a);Annex V.Part 2.57		
360	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk		IAS 1.7(f); IFRS 9 5.7.7;Annex V.Part 2.23		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount 010
128	Items that may be reclassified to profit or loss		IAS 1.82A(a) (ii)		
130	Hedge of net investments in foreign operations [effective portion]	Accounting Directive art 8(1)(a), (6)(8)	IFRS 9.6.5.13(a); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv), 24E(a); Annex V.Part 2.24		
140	Foreign currency translation	BAD art 39(6)	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	Accounting Directive art 8(1)(a), (6)(8)	IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i); 24E; IFRS 9.6.5.11(b); Annex V.Part 2.25		
155	Fair value changes of debt instruments measured at fair value through other comprehensive income		IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26		
165	Hedging instruments [not designated elements]		IAS 1.7(g)(h); IFRS 9.6.5.15, 6.5.16; IFRS 7.24E (b)(c); Annex V.Part 2.60		
170	Non-current assets and disposal groups classified as held for sale		IFRS 5.38, IG Example 12		
180	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates		IAS 1.IG6; IAS 28.10		
190	Retained earnings	BAD art 4.Liabilities(13); CRR art 4(1)(123)	CRR art 4(1)(123)		
200	Revaluation reserves	BAD art 4.Liabilities(12)	IFRS 1.30, D5-D8; Annex V.Part 2.28		
201	Tangible assets	Accounting Directive art 7(1)			
202	Equity instruments	Accounting Directive art 7(1)			
203	Debt securities	Accounting Directive art 7(1)			
204	Other	Accounting Directive art 7(1)			
205	Fair value reserves	Accounting Directive art 8(1)(a)			

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount 010
206	Hedge of net investments in foreign operations	Accounting Directive art 8(1)(a), (8)(b)			
207	Hedging derivatives.Cash flow hedges	Accounting Directive art 8(1)(a), (8)(a); CRR article 30(a)			
208	Hedging derivatives. Other hedges	Accounting Directive art 8(1)(a), (8)(a)			
209	Non-trading non-derivative financial assets measured at fair value to equity	Accounting Directive art 8(1)(a), 8(2)			
210	Other reserves	BAD art 4 Liabilities(11)-(13)	IAS 1.54; IAS 1.78(e)		
215	Funds for general banking risks [if presented within equity]	BAD art 38.1; CRR art 4(112); Annex V.Part 2.15			
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	Accounting Directive art 9(7)(a); art 27; Annex V.Part 2.29	IAS 28.11; Annex V.Part 2.29		
230	Other	Annex V.Part 2.29	Annex V.Part 2.29		
235	First consolidation differences	Accounting Directive art 24(3)(c)			
240	(-) Treasury shares	Accounting Directive Annex III Annex III Assets D(III)(2); BAD art 4 Assets (12); Annex V.Part 2.30	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30	46	
250	Profit or loss attributable to owners of the parent	BAD art 4.Liabilities(14)	IAS 1.81B (b)(ii)	2	
260	(-) Interim dividends	CRR Article 26(2b)	IAS 32.35		
270	Minority interests [Non-controlling interests]	Accounting Directive art 24(4)	IAS 1.54(q)		
280	Accumulated Other Comprehensive Income	CRR art 4(1)(100)	CRR art 4(1)(100)	46	
290	Other items			46	
300	TOTAL EQUITY		IAS 1.9(c), IG 6	46	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
310	TOTAL EQUITY AND TOTAL LIABILITIES	BAD art 4.Liabilities	IAS 1.IG6		

2. Statement of profit or loss

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
010	Interest income	BAD art 27.Vertical layout(1); Annex V.Part 2.31	IAS 1.97; Annex V.Part 2.31	16	
020	Financial assets held for trading		IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34		
025	Non-trading financial assets mandatorily at fair value through profit or loss		IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1		
030	Financial assets designated at fair value through profit or loss		IFRS 7.20(a)(i), B5(e)		
041	Financial assets at fair value through other comprehensive income		IFRS 7.20(b); IFRS 9.5.7.10- 11; IFRS 9.4.1.2A		
051	Financial assets at amortised cost		IFRS 7.20(b);IFRS 9.4.1.2; IFRS 9.5.7.2		
070	Derivatives - Hedge accounting, interest rate risk		IFRS 9.Appendix A; .B6.6.16; Annex V.Part 2.35		
080	Other assets		Annex V.Part 2.36		
085	Interest income on liabilities	Annex V.Part 2.37	IFRS 9.5.7.1, Annex V.Part 2.37		
090	(Interest expenses)	BAD art 27.Vertical layout(2); Annex V.Part 2.31	IAS 1.97; Annex V.Part 2.31	16	
100	(Financial liabilities held for trading)		IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34		
110	(Financial liabilities designated at fair value through profit or loss)		IFRS 7.20(a)(i), B5(e)		
120	(Financial liabilities measured at amortised cost)		IFRS 7.20(b); IFRS 9.5.7.2		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
130	(Derivatives - Hedge accounting, interest rate risk)		IAS 39.9; Annex V.Part 2.35		
140	(Other liabilities)		Annex V.Part 2.38		
145	(Interest expense on assets)	Annex V.Part 2.39	IFRS 9.5.7.1, Annex V.Part 2.39		
150	(Expenses on share capital repayable on demand)		IFRIC 2.11		
160	Dividend income	BAD art 27.Vertical layout(3); Annex V.Part 2.40	Annex V.Part 2.40	31	
170	Financial assets held for trading		IFRS 7.20(a)(i), B5(e); Annex V.Part 2.40		
175	Non-trading financial assets mandatorily at fair value through profit or loss		IFRS 7.20(a)(i), B5(e),IFRS 9.5.7.1A; Annex V.Part 2.40		
191	Financial assets at fair value through other comprehensive income		IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V.Part 2.41		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	Annex V Part 2 .42	Annex V Part 2 .42		
200	Fee and commission income	BAD art 27.Vertical layout(4)	IFRS 7.20(c)	22	
210	(Fee and commission expenses)	BAD art 27.Vertical layout(5)	IFRS 7.20(c)	22	
220	Gains or (-) losses on derecog- nition of financial assets and liabilities not measured at fair value through profit or loss, net	BAD art 27.Vertical layout(6)	Annex V.Part 2.45	16	
231	Financial assets at fair value through other comprehensive income		IFRS 9.4.12A; IFRS 9.5.7.10-11		
241	Financial assets at amortised cost		IFRS 7.20(a)(v);IFRS 9.4.1.2; IFRS 9.5.7.2		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
260	Financial liabilities measured at amortised cost		IFRS 7.20(a)(v); IFRS 9.5.7.2		
270	Other				
280	Gains or (-) losses on financial assets and liabilities held for trading, net		IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46	16	
285	Gains or (-) losses on trading financial assets and liabilities, net	BAD art 27.Vertical layout(6)		16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net		IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net		IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44	16, 45	
295	Gains or (-) losses on non-trading financial assets and liabilities, net	BAD art 27.Vertical layout(6)		16	
300	Gains or (-) losses from hedge accounting, net	Accounting Directive art 8(1)(a), (6), (8)	Annex V.Part 2.47	16	
310	Exchange differences [gain or (-) loss], net	BAD art 39	IAS 21.28, 52 (a)		
320	Gains or (-) losses on derecognition of investments in subsidiaries, joint ventures and associates, net	BAD art 27.Vertical layout(13)-(14); Annex V Part 2.56			
330	Gains or (-) losses on derecognition of non-financial assets, net	Annex V. Part 2.48	IAS 1.34; Annex V. Part 2.48	45	
340	Other operating income	BAD art 27.Vertical layout(7); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	
350	(Other operating expenses)	BAD art 27.Vertical layout(10); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
355	TOTAL OPERATING INCOME, NET				
360	(Administrative expenses)	BAD art 27.Vertical layout(8)			
370	(Staff expenses)	BAD art 27.Vertical layout(8)(a)	IAS 19.7; IAS 1.102, IG 6	44	
380	(Other administrative expenses)	BAD art 27.Vertical layout(8)(b);		16	
385	(Cash contributions to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i	Annex V.Part 2.48i		
390	(Depreciation)		IAS 1.102, 104		
400	(Property, Plant and Equipment)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 40.79(d)(iv)		
415	(Goodwill)	BAD art 27.Vertical layout(9)			
420	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 38.118(e)(vi)		
425	Modification gains or (-) losses, net		IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49		
426	Financial assets at fair value through other comprehensive income		IFRS 7.35J		
427	Financial assets at amortised cost		IFRS 7.35J		
430	(Provisions or (-) reversal of provisions)		IAS 37.59, 84; IAS 1.98(b)(f)(g)	9 12 43	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
010					
435	(payment commitments to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i	Annex V.Part 2.48i		
440	(Commitments and guarantees given)	BAD art 27.Vertical layout(11)-(12)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)				
455	(Increases or (-) decreases of the fund for general banking risks, net)	BAD art 38.2			
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	BAD art 35-37, Annex V.Part 2.52, 53	IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53	12	
481	(Financial assets at fair value through other comprehensive income)		IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8	12	
491	(Financial assets at amortised cost)		IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8	12	
510	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)	BAD art 27.Vertical layout(13)-(14)	IAS 28.40-43	16	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
520	(Impairment or (-) reversal of impairment on non-financial assets)		IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	BAD art 27.Vertical layout(9)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	BAD art 27.Vertical layout(9)	IAS 40.79(d)(v)		
550	(Goodwill)	BAD art 27.Vertical layout(9)	IFRS 3.Appendix B67(d)(v); IAS 36.124		
560	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 38.118 (e)(iv)(v)		
570	(Other)		IAS 36.126 (a)(b)		
580	Negative goodwill recognised in profit or loss	Accounting Directive art 24(3)(f)	IFRS 3.Appendix B64(n)(i)		
590	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method	BAD art 27.Vertical layout(13)-(14)	Annex V.Part 2.54		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations		IFRS 5.37; Annex V.Part 2.55		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS		IAS 1.102, IG 6; IFRS 5.33 A		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	BAD art 27.Vertical layout(15)	IAS 1.82(d); IAS 12.77		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	BAD art 27.Vertical layout(16)	IAS 1, IG 6		
632	Extraordinary profit or (-) loss after tax	BAD art 27.Vertical layout(21)			
633	Extraordinary profit or loss before tax	BAD art 27.Vertical layout(19)			
634	(Tax expense or (-) income related to extraordinary profit or loss)	BAD art 27.Vertical layout(20)			
640	Profit or (-) loss after tax from discontinued operations		IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
650	Profit or (-) loss before tax from discontinued operations		IFRS 5.33(b)(i)		
660	(Tax expense or (-) income related to discontinued operations)		IFRS 5.33 (b)(ii),(iv)		
670	PROFIT OR (-) LOSS FOR THE YEAR	BAD art 27.Vertical layout(23)	IAS 1.81A(a)		

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Current period
					010
680	Attributable to minority interest [non-controlling interests]		IAS 1.81B (b)(i)		
690	Attributable to owners of the parent		IAS 1.81B (b)(ii)		

5. Breakdown of non-trading Loans and advances by product

5.1 Loans and advances other than held for trading and trading assets by product

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27-28					
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
				Annex V.Part 1.34	Annex V.Part 1.42(a)	Annex V.Part 1.42(b)	Annex V.Part 1.42(c)	Annex V.Part 1.42(d)	Annex V.Part 1.42(e)	Annex V.Part 1.42(f)
				005	010	020	030	040	050	060
By product	010	On demand [call] and short notice [current account]	Annex V.Part 2.85(a)							
	020	Credit card debt	Annex V.Part 2.85(b)							
	030	Trade receivables	Annex V.Part 2.85(c)							
	040	Finance leases	Annex V.Part 2.85(d)							
	050	Reverse repurchase loans	Annex V.Part 2.85(e)							
	060	Other term loans	Annex V.Part 2.85(f)							
	070	Advances that are not loans	Annex V.Part 2.85(g)							
	080	LOANS AND ADVANCES	Annex V.Part 1.32, 44(a)							
By collateral	090	of which: Loans collateralized by immovable property	Annex V.Part 2.86(a), 87							
	100	of which: other collateralized loans	Annex V.Part 2.86(b), 87							

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27-28					
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
				Annex V.Part 1.34	Annex V.Part 1.42(a)	Annex V.Part 1.42(b)	Annex V.Part 1.42(c)	Annex V.Part 1.42(d)	Annex V.Part 1.42(e)	Annex V.Part 1.42(f)
				005	010	020	030	040	050	060
By purpose	110	of which: credit for consumption	Annex V.Part 2.88(a)							
	120	of which: lending for house purchase	Annex V.Part 2.88(b)							
By subordination	130	of which: project finance loans	Annex V.Part 2.89; CRR Art 147(8)							

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040
010	Derivatives	CRR Annex II	IFRS 9.BA.7(a)							
020	Short positions		FRS 9.BA.7(b)							
030	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5	IAS 32.11							
040	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31							
050	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36							
060	Central banks	Annex V.Part 1.42(a), 44(c)	Annex V.Part 1.42(a), 44(c)							

			References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
				010	020	030	034	035	037	
070	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
080	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
090	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
100	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
110	General governments	Annex V.Part 1.42(b), 44(c)	Annex V.Part 1.42(b), 44(c)							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
140	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
150	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
160	Credit institutions	Annex V.Part 1.42(c),44(c)	Annex V.Part 1.42(c),44(c)							

			References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD		010	020	030	034	035	037	040
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
190	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
200	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
210	Other financial corporations	Annex V.Part 1.42(d),44(c)	Annex V.Part 1.42(d),44(c)							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
240	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
250	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
				010	020	030	034	035	037	
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)	Annex V.Part 1.42(e), 44(c)							
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
290	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
300	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							

References National
GAAP compatible
IFRSReferences National
GAAP based on
BAD

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
				010	020	030	034	035	037	
310	Households	Annex V.Part 1.42(f), 44(c)	Annex V.Part 1.42(f), 44(c)							
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							
350	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							

			References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD		010	020	030	034	035	037	040
360	Debt securities issued	Annex V.1.37, Part 2.98	Annex V.Part 1.37, Part 2.98							
370	Certificates of deposits	Annex V.Part 2.98(a)	Annex V.Part 2.98(a)							
380	Asset-backed securities	CRR art 4(61)	CRR art 4(1)(61)							
390	Covered bonds	CRR art 129	CRR art 129							
400	Hybrid contracts	Annex V.Part 2.98(d)	Annex V.Part 2.98(d)							
410	Other debt securities issued	Annex V.Part 2.98(e)	Annex V.Part 2.98(e)							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	
				IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6- BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1			IFRS 7.24A(a); IFRS 9.6	
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040
420	Convertible compound financial instruments		IAS 32.AG 31							
430	Non-convertible									
440	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38- 41							
445	of which: lease liabilities		IFRS 16.22, 26-28, 47(b)							
450	FINANCIAL LIABILITIES									

8.2 Subordinated financial liabilities

			References National GAAP compatible IFRS	Carrying amount		
				Designated at fair value through profit or loss	At amortized cost	At a cost-based method
				IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	
				Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3)
				010	020	030
010	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36			
020	Debt securities issued	Annex V.Part 1.37	Annex V.Part 1.37			
030	SUBORDINATED FINANCIAL LIABILITIES	Annex V.Part 2.99-100	Annex V.Part 2.99-100			

10. Derivatives - Trading and economic hedges

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
010	Interest rate	Annex V.Part 2.129(a)	Annex V.Part 2.129(a)								
020	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
030	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
040	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
050	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
060	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
070	Equity	Annex V.Part 2.129(b)	Annex V.Part 2.129(b)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
080	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
090	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
100	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
110	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
120	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
130	Foreign exchange and gold	Annex V.Part 2.129(c)	Annex V.Part 2.129(c)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
140	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
150	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
160	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
170	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
180	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
190	Credit	Annex V.Part 2.129(d)	Annex V.Part 2.129(d)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
195	of which: economic hedges with use of the fair value option	Annex V.Part 2.140	IFRS 9.6.7.1; Annex V.Part 2.140								
201	of which: other economic hedges	Annex V.Part 2.137-140	Annex V.Part 2.137-140								
210	Credit default swap										
220	Credit spread option										
230	Total return swap										

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
240	Other										
250	Commodity	Annex V.Part 2.129(e)	Annex V.Part 2.129(e)								
260	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
270	Other	Annex V.Part 2.129(f)	Annex V.Part 2.129(f)								
280	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
290	DERIVATIVES	CRR Annex II; Annex V.Part 1.16(a)	IFRS 9.Appendix A								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
300	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141 (a), 142	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142								
310	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)	Annex V.Part 1.42(d), 44(e), Part 2.141(b)								
320	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)	Annex V.Part 1.44(e), Part 2.141(c)								

11.2 Derivatives - Hedge accounting under National GAAP: Breakdown by type of risk

L 145/182 EN Official Journal of the European Union 7.5.2020

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
180	Credit spread option	Annex V.Part 2.136										
190	Total return swap	Annex V.Part 2.136										
200	Other	Annex V.Part 2.136										
210	Commodity	Annex V.Part 2.129(e)										
220	Other	Annex V.Part 2.129(f)										
230	DERIVATIVES-HEDGE ACCOUNTING	Annex V.Part 1.22, 26										
231	of which: fair value hedges	Annex V.Part 2.143										
232	of which: cash flow hedges	Annex V.Part 2.143										

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
233	of which: cost-price hedges	Annex V.Part 2.143, 144										
234	of which: hedge in net investments in a foreign operation	Annex V.Part 2.143										
235	of which: portfolio fair value hedges of interest rate risk	Annex V.Part 2.143										
236	of which: portfolio cash flow hedges of interest rate risk	Annex V.Part 2.143										
240	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142										

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
250	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)										
260	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)										

18. Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount					
				010	Performing				
					Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235						
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
			010	020	030	055	056	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235		
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount					
				Performing					
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)		
					010	020	030	055	056
					Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)						
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
010	020	030	055	056				
Annex V. Part 1.34, Part 2.118, 221		Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)			
Annex V. Part 1.34, Part 2.118, 221		Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235				
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
					030	055	056	
					010	020	030	055
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount					
				010	Performing				
					Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)						
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
		010	020	030	055	056		
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)		
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235			
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
			010	020	030	055	056	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235		
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				010	Performing 020	Not past due or Past due <= 30 days 030	Past due > 30 days <= 90 days 055	Of which: In- struments without significant increase in credit risk since initial recognition (Stage 1) 056
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
			010	020	030	055	056	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
010	020	030	055	056				
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)				
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235					
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
				010	020	030	055	056
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)	
010	020	030	055	056				
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)				
Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223- 239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235					
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
910	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(b)	Annex V. Part 2.233(b)				
211	Debt securities	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)				
212	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
933	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(c), 234	Annex V. Part 2.233(c), 234				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V. Part 2.217	Annex V. Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V. Part 2.220				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
410	Financial guarantees given	CRR Annex I; Annex V. Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V. Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
430	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
440	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
450	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
460	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
470	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213- 216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
					Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
540	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V. Part 2.217	Annex V. Part 2.217				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
005	Cash balances at central banks and other demand deposits	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>					
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)					
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>					
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>					
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recogni- tion but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)				
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recogni- tion but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
					<i>CRR art 178; Annex V.Part 2.237(b)</i>		<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit- impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)				
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	Performing exposures -Accumulated impairment and provisions		
					140	of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
						IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	140	Performing exposures -Accumulated impairment and provisions	
						of which: Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)						
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)						
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234						
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217						
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224						
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225						
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224						
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V. Part 2.2, 3	Annex V. Part 2.2, 3				
010	Debt securities	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)				
020	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
030	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
040	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
050	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
060	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
070	Loans and advances	Annex V. Part 1.32, 44(a)	Annex V. Part 1.32, 44(a)				
080	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
090	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
100	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
110	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
120	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
140	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
150	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V. Part 2.233(a)	Annex V. Part 2.233(a)				
181	Debt securities	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
182	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
183	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
184	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
185	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
186	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
191	Loans and advances	Annex V. Part 1.32, 44(a)	Annex V. Part 1.32, 44(a)				
192	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
193	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
194	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
195	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
196	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
197	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)				
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
213	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
214	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
215	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
216	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
221	Loans and advances	Annex V. Part 1.32, 44(a)	Annex V. Part 1.32, 44(a)				
222	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
223	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
224	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
933	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(c), 234	Annex V. Part 2.233(c), 234				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V. Part 2.217	Annex V. Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V. Part 2.220				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recog- nition but not credit- impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
410	Financial guarantees given	CRR Annex I; Annex V. Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V. Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
430	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
440	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
450	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
460	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
470	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
480	Other Commitments given	CRR Annex I; Annex V. Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
500	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
510	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
520	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
530	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
540	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V. Part 2.217	Annex V. Part 2.217				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
090	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on performing exposues	Collateral received on non-performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non- performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(b)</i>	<i>Annex V. Part 2.233(b)</i>				
211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
213	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				
221	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
223	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financialguarantees received on performing exposures	Financialguarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217				
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>				
350	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>				
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>				
490	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financialguarantees received on performing exposures	Financialguarantees received on non- performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				

19. Information forborne exposures

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing
						030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassi- fied from non- performing
				010	020	030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing
			030	040	050			
		Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
		Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassi- fied from non- performing
				010	020	030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing
			030	040	050			
		Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
		Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing	
				010	020	030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassi- fied from non- performing
			030	040	050			
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)					
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing
				010	020	030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclass- ified from non- performing
						030	040	050
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
				Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclas- sified from non- performing	
010	020	030	040	050				
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261		
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
					Performing exposures with forbearance measures			
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclass- ified from non- performing	
010	020	030	040	050				
			Annex V. Part 1.34, Part 2. 118, 240-245, 251- 258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261	
			Annex V. Part 1.34, Part 2. 118, 240-245, 251- 255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246					
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246’					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>						
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)						
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Ap- pendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249						

				Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
		References National GAAP based on BAD	References National GAAP compatible IFRS	Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246						
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247						
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
					Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
							Instruments with modifications in their terms and conditions	Refinancing
120	130	140	150	160				
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267		
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267		
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				130	150	160		
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				130	150	160		
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				130	140	150	160	
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)					
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
							Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				130	150	160		
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
				Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246					
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.249(a)</i>	<i>Annex V. Part 2.249(a)</i>				
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>				
182	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)				
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
227	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.249</i>	<i>Annex V. Part 2.249</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Collateral received and financial guarantees received			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>				
335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V.Part 2.247</i>				
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>				

ISSN 1977-0677 (electronic edition)
ISSN 1725-2555 (paper edition)



Publications Office of the European Union
L-2985 Luxembourg
LUXEMBOURG

EN